

§ 160A-214.1. Uniform penalties for local meals taxes.

(a) Penalties. – Notwithstanding any other provision of law, the civil and criminal penalties that apply to State sales and use taxes under Chapter 105 of the General Statutes apply to local meals taxes. The governing board of a taxing city has the same authority to waive the penalties for a meals tax that the Secretary of Revenue has to waive the penalties for State sales and use taxes.

(b) Scope. – This section applies to every city authorized by the General Assembly to levy a meals tax.

(c) Definitions. – The following definitions apply in this section:

(1) City. – A municipality.

(2) Meals tax. – A tax on prepared food and drink. (2001-264, s. 2.)